

RETURN DATE: MAY 12, 2020	:	SUPERIOR COURT
	:	
MARTIN J. YUDKOVITZ AND	:	J.D. OF STAMFORD/NORWALK
CAROLYN A. WHITE	:	
	:	
v.	:	AT STAMFORD
	:	
TOWN OF NEW CANAAAN	:	APRIL 22, 2020

CITATION AND RECOGNIZANCE

To Any Proper Officer:

By authority of the State of Connecticut, you are hereby commanded to summon the Town of New Canaan to appear before the Superior Court in and for the Judicial District of Stamford/Norwalk at Stamford, 123 Hoyt Street, Stamford, Connecticut 06905 on May 12, 2020 by filing a written statement of appearance with the Clerk of Court at the above-referenced address on or before the second day following the Return Date, then and there to answer unto the foregoing application of Martin J. Yukovitz and Carolyn A. White (the “Applicants”) of 440 Michigan Road, New Canaan, Connecticut 06840.

The Applicants, as principals and Jane Preston, 3 Cliffview Drive, Norwalk, Connecticut 06850, as surety are hereby recognized as jointly and severally bound unto said Town of New Canaan in the sum of \$500.00 conditioned that the Applicants shall prosecute its application to effect and comply with and conform to the orders and decrees of the Court in the premises.

Hereof fail not, but due service make in the same manner as is required in case of a summons in a civil action and due return make.

Dated: April 22, 2020, Stamford, Connecticut.

/s/ 405179
Gary S. Klein
Commissioner of the Superior Court

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APPLICATION FOR APPEAL FROM BOARD OF ASSESSMENT APPEALS

To the Superior Court in and for the Judicial District of Stamford/Norwalk at Stamford, on May 12, 2020 come Martin J. Yudkovitz and Carolyn A. White (the “Applicants”), 440 Michigan Road, New Canaan, Connecticut 06840, appealing from the action of the Board of Assessment Appeals of the Town of New Canaan, and complain and say:

FIRST COUNT (Excessive Valuation under Conn. Gen. Stat. §12-117a)

1. The Applicants, on October 1, 2019, were the owners of certain real property and improvements in the Town of New Canaan commonly known as 440 Michigan Road, MBLU 0034/0034/0154.
2. Based on the October 1, 2018 revaluation, the Assessors of the Town of New Canaan (“Assessors”) valued the property on the October 1, 2019 assessment date as follows (using an October 1, 2018 valuation):

<u>Full Value</u>	<u>Assessed Value</u>
\$3,000,000.00	\$2,100,00.00

3. The Assessors determined that all property should be liable for taxation at 70% of its true and actual valuation on that assessment date of October 1, 2018.
4. The valuation of this property placed thereon by the Assessors on the assessment date of October 1, 2019 was not that percentage of its true and actual value as of October 1, 2018

but was grossly excessive, disproportionate and unlawful.

5. The Applicants or their attorney or agent duly appealed to the Board of Assessment Appeals of the Town of New Canaan claiming to be aggrieved by the action of the Assessors and offered to be sworn and answer all questions concerning the property.
6. The Board of Assessment Appeals issued a notice of its decision pursuant to Conn. Gen. Stat. §12-111 making a change in the valuation, but a change that is insufficient and that does not represent the true and actual fair market value of the subject property as of October 1, 2018, thereby denying the relief the Applicants requested.
7. The Applicants are aggrieved by the decision of the Board of Assessment Appeals of the Town of New Canaan with respect to this property.

WHEREFORE, the Applicants appeal from the decision of the Board of Assessment Appeals and pray as follows:

1. That the amount of the tax and the assessment on which it was computed be reduced;
2. That based on the October 1, 2018 revaluation, the valuation of the subject property on October 1, 2019 and all subsequent assessment years through the next statutory revaluation be reduced to 70% of its true and actual value as of October 1, 2018;
3. That the Applicants be reimbursed by the Town of New Canaan for any overpayment of taxes, together with interest and any costs awarded by the Court;
4. That the Applicants be granted a credit for such overpayment, interest and any costs awarded by the Court;
5. That the Court enter judgment in favor of the Applicants and against the Town of

New Canaan for the amount of such overpayment, together with interest and costs awarded by the Court; and

6. Such other and further relief as the Court deems just and proper.

Dated at Stamford, Connecticut, this April 22, 2020.

**THE APPLICANTS, MARTIN J. YUDKOVITZ
AND CAROLYN A. WHITE**

By: /s/ 405179
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Juris Number 435512
Their Attorneys

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CLAIM FOR RELIEF

Wherefore, the Applicants claims:

1. That the amount of the tax and the assessment on which it was computed be reduced;
2. That based on the October 1, 2018 revaluation, the valuation of the subject property on October 1, 2019 and all subsequent assessment years through the next statutory revaluation be reduced to 70% of its true and actual value as of the October 1, 2018;
3. That the Applicants be reimbursed by the Town of New Canaan for any overpayment of taxes, together with interest and any costs awarded by the Court;
4. That the Applicants be granted a credit for such overpayment, interest and any costs awarded by the Court;

5. That the Court enter judgment in favor of the Applicants and against the Town of New Canaan for the amount of such overpayment, together with interest and costs awarded by the Court; and

6. Such other and further relief as the Court deems just and proper.

**THE APPLICANTS, MARTIN J. YUDKOVITZ
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